



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MAZOMANIE WATER UTILITY

Principal Office: 133 CRESCENT STREET
MAZOMANIE, WI 53560

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I SUE DIETZEN of
(Person responsible for accounts)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

CLERK/TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MAZOMANIE WATER UTILITY**Utility Address:** 133 CRESCENT STREET
MAZOMANIE, WI 53560**When was utility organized?** 1/1/1893**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: KIMBERLY HOLLMAN**Title:** DEPUTY CLERK/TREASURER**Office Address:**133 CRESCENT STREET
P.O. BOX 26
MAZOMANIE, WI 53560**Telephone:** (608) 795 - 2100**Fax Number:** (608) 795 - 2102**E-mail Address:** khollman@villageofmazomanie.com

Individual or firm, if other than utility employee, preparing this report:

Name: JULIE RUNDE**Title:** STAFF ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPANY, INC.229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** jrunde@johnsonblock.com

President, chairman, or head of utility commission/board or committee:

Name: RAY DARROW**Title:** PUBLIC UTILITIES CHAIRMAN**Office Address:**133 CRESCENT STREET
P.O. BOX 26
MAZOMANIE, WI 53560**Telephone:** (608) 795 - 2100**Fax Number:** (608) 795 - 2102**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: TERRY DRONE, CPA**Title:** ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** tdrone@johnsonblock.com**Date of most recent audit report:** 3/7/2002**Period covered by most recent audit:** 1/1/01-12/31/01

Names and titles of utility management including manager or superintendent:

Name: MR DEAN SANFTLEBEN**Title:** UTILITY MANAGER**Office Address:**
133 CRESCENT STREET
MAZOMANIE, WI 53569**Telephone:** (608) 795 - 2100**Fax Number:** (608) 795 - 2102**E-mail Address:**

Name of utility commission/committee: PUBLIC UTILITIES COMMITTEE

Names of members of utility commission/committee:

MR RAY DARROW, CHAIRMAN

MR LOWELL HOLCOMB

MR MARK LAWLER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** YES

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: JOHNSON, BLOCK & COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565

Contact Person: MR ALAN L. BREY, CPA
Title: CERTIFIED PUBLIC ACCOUNTANT

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: abrey@johnsonblock.com

Contract/Agreement beginning-ending dates: 1/1/2002 12/31/2002

Provide a brief description of the nature of Contract Operations being provided:

Monthly bookkeeping services.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	181,749	184,003	1
Operating Expenses:			
Operation and Maintenance Expense (401)	110,576	104,781	2
Depreciation Expense (403)	30,180	23,411	3
Amortization Expense (404)	0	0	4
Taxes (408)	31,809	28,818	5
Total Operating Expenses	172,565	157,010	
Net Operating Income	9,184	26,993	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	9,184	26,993	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	44,233	51,150	9
Miscellaneous Nonoperating Income (421)	0	1,363	10
Total Other Income	44,233	52,513	
Total Income	53,417	79,506	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	53,417	79,506	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	75,332	79,939	13
Amortization of Debt Discount and Expense (428)	6,554	7,369	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	2,463	3,094	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	84,349	90,402	
Net Income	(30,932)	(10,896)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	160,386	171,282	19
Balance Transferred from Income (433)	(30,932)	(10,896)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	129,454	160,386	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	44,233	4
Total (Acct. 419):	44,233	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	181,749	0	0	0	181,749	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	181,749	0	0	0	181,749	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,590,798	1,449,776	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	298,111	267,915	2
Net Utility Plant	1,292,687	1,181,861	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	90	47,980	5
Other Investments (124)	66,399	2,399	6
Special Funds (125)	876,907	929,356	7
Total Other Property and Investments	943,396	979,735	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	99,254	105,040	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	15,858	13,457	11
Other Accounts Receivable (143)	217	10,850	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	88,837	70,270	14
Materials and Supplies (150)	3,223	3,771	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	207,389	203,388	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	50,550	57,104	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	50,550	57,104	
Total Assets and Other Debits	2,494,022	2,422,088	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	143,769	143,769	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	129,454	160,386	23
Total Proprietary Capital	273,223	304,155	
LONG-TERM DEBT			
Bonds (221)	1,473,288	1,524,878	24
Advances from Municipality (223)	4,865	52,755	25
Other long-Term Debt (224)	64,000	0	26
Total Long-Term Debt	1,542,153	1,577,633	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	23,486	13,256	28
Payables to Municipality (233)	79,204	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	9,466	0	31
Interest Accrued (237)	33,853	31,420	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	146,009	44,676	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	28,839	36
Total Deferred Credits	0	28,839	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	532,637	466,785	38
Total Liabilities and Other Credits	2,494,022	2,422,088	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,504,293	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	86,505				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,590,798	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	298,111	0	0	0	9
Total Accumulated Provision	298,111	0	0	0	
Net Utility Plant	1,292,687	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	267,915				267,915	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	30,180				30,180	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	748				748	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	30,928	0	0	0	30,928	13
Debits during year						14
Book cost of plant retired	732				732	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	732	0	0	0	732	19
Balance End of Year	298,111	0	0	0	298,111	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,223	3,771	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	3,223	3,771	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 Bond Refunding Costs	2,704	428	15,785	1
1998 Mortgage Revenue Bonds	1,600	428	15,178	2
2000 MORTGAGE REVENUE BONDS	2,250	428	19,587	3
Total			50,550	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	143,769	1
Changes during year (explain):		2
Balance end of year	143,769	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 MORTGAGE REVENUE BONDS	02/01/1998	08/01/2011	4.72%	537,600	1
2001 MORTGAGE REVENUE BONDS	01/04/2001	08/01/2017	5.00%	935,688	2
Total Bonds (Account 221):				1,473,288	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM GENERAL	10/11/1988	01/01/2009	5.50%	4,865	1
Total for Account 223				4,865	
Other Long-Term Debt (224)					
PEOPLE'S STATE BANK	07/26/2002	07/09/2009	3.75%	64,000	2
Total for Account 224				64,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	31,809	2
Charged electric department expense		3
Charged sewer department expense	361	4
Other (explain):		
NONE		5
Total Accruals and other credits	32,170	
Taxes paid during year:		
County, state and local taxes	18,754	6
Social Security taxes	3,759	7
PSC Remainder Assessment	191	8
Other (explain):		
NONE		9
Total payments and other debits	22,704	
Balance end of year	9,466	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1998 MORTGAGE REVENUE BONDS	11,100	26,246	26,636	10,710	1
2001 MORTGAGE REVENUE BONDS	20,320	48,136	48,726	19,730	2
Subtotal	31,420	74,382	75,362	30,440	
Advances from Municipality (223)					
Advance from General	0	2,463		2,463	3
Subtotal	0	2,463	0	2,463	
Other long-Term Debt (224)					
PEOPLE'S STATE BANK	0	950		950	4
Subtotal	0	950	0	950	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	31,420	77,795	75,362	33,853	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	466,785	0	0	0	0	466,785	1
Add credits during year:							
For Services	1,817					1,817	2
For Mains	58,967					58,967	3
Other (specify):							
HYDRANTS	5,068					5,068	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	532,637	0	0	0	0	532,637	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TIF	90	1
Total (Acct. 123):	90	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	66,399	2
Total (Acct. 124):	66,399	
Special Funds (125):		
WATER BOND	57,615	3
WATER SAVINGS	2,277	4
FINANCING FUNDS	817,015	5
Total (Acct. 125):	876,907	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,358	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
WATER PROJECT REIMBURSEMENT - DUE FROM DEVELOPER	4,500	10
Total (Acct. 142):	15,858	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
MISCELLANEOUS	217	13
Total (Acct. 143):	217	
Receivables from Municipality (145):		
DUE FROM GENERAL - TAX ROLL	1,055	14
DUE FROM SEWER - SHARED METER EXPENSE	4,581	15
DUE FROM GENERAL - BOND PROCEEDS	60,320	16
DUE FROM GENERAL - HYDRANT RENT	22,881	17
Total (Acct. 145):	88,837	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO MUNICIPALITY - OPERATING COSTS	73,204	21
DUE TO ELECTRIC - DEMAND CHARGES	6,000	22
Total (Acct. 233):	79,204	
Other Deferred Credits (253):		
NONE		23
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,460,339	0	0	0	1,460,339	1
Materials and Supplies	3,497	0	0	0	3,497	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	283,013	0	0	0	283,013	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	499,711	0	0	0	499,711	6
Other (specify):					0	7
Average Net Rate Base	681,112	0	0	0	681,112	
Net Operating Income	9,184	0	0	0	9,184	8
Net Operating Income as a percent of						
Average Net Rate Base	1.35%	N/A	N/A	N/A	1.35%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	143,769	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	144,920	3
Other (Specify):		4
Total Average Proprietary Capital	288,689	
Net Income		
Net Income	(30,932)	5
Percent Return on Proprietary Capital	-10.71%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

March 28, 2003

Village Board
Village of Mazomanie
Mazomanie, Wisconsin 53560

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Mazomanie Water Utility as of December 31, 2002, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the Village of Mazomanie and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

Identification and Ownership - Contacts (Page iv)

good filer

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	176,831	1
Total Sales of Water	176,831	
Other Operating Revenues		
Forfeited Discounts (470)	676	2
Other Water Revenues (474)	4,242	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	4,918	
Total Operating Revenues	181,749	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	56,783	5
General Operating Expenses (680-690)	53,793	6
Total Operation and Maintenance Expenses	110,576	
Other Operating Expenses		
Depreciation Expense (403)	30,180	7
Amortization Expense (404)		8
Taxes (408)	31,809	9
Total Other Operating Expenses	61,989	
Total Operating Expenses	172,565	
NET OPERATING INCOME	9,184	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	559	31,299	100,478	4
Commercial	59	3,936	11,226	5
Industrial	7	3,380	6,637	6
Total Metered Sales to General Customers (461)	625	38,615	118,341	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		55,789	8
Other Sales to Public Authorities (464)	7	1,299	2,701	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	633	39,914	176,831	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	55,789	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	55,789	
Forfeited Discounts (470):		
Customer late payment charges	676	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	676	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,206	7
Other (specify):		
MISCELLANEOUS	28	8
PENALTIES RECEIVED FROM CONTRACTORS	3,008	9
Total Other Water Revenues (474)	4,242	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	27,835	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	11,312	3
Chemicals (630)	1,684	4
Supplies and Expenses (640)	11,147	5
Repairs of Water Plant (650)	4,378	6
Transportation Expenses (660)	427	7
Total Plant Operation and Maintenance Expenses	56,783	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	20,766	8
Office Supplies and Expenses (681)	3,829	9
Outside Services Employed (682)	5,623	10
Insurance Expense (684)	2,219	11
Employees Pensions and Benefits (686)	20,158	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,198	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	53,793	
Total Operation and Maintenance Expenses	110,576	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		28,220	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		361	2
Net property tax equivalent		27,859	
Social Security		3,759	3
PSC Remainder Assessment		191	4
Other (specify): NONE			5
Total tax expense		31,809	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.221140				3
County tax rate	mills		3.261930				4
Local tax rate	mills		9.359100				5
School tax rate	mills		12.098320				6
Voc. school tax rate	mills		1.545500				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.485990				10
Less: state credit	mills		1.575140				11
Net tax rate	mills		24.910850				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.359100				14
Combined School Tax Rate	mills		13.643820				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.002920				17
Total Tax Rate	mills		26.485990				18
Ratio of Local and School Tax to Total	dec.		0.868494				19
Total tax net of state credit	mills		24.910850				20
Net Local and School Tax Rate	mills		21.634921				21
Utility Plant, Jan. 1	\$	1,449,773	1,449,773				22
Materials & Supplies	\$	3,771	3,771				23
Subtotal	\$	1,453,544	1,453,544				24
Less: Plant Outside Limits	\$	11,280	11,280				25
Taxable Assets	\$	1,442,264	1,442,264				26
Assessment Ratio	dec.		0.904400				27
Assessed Value	\$	1,304,384	1,304,384				28
Net Local & School Rate	mills		21.634921				29
Tax Equiv. Computed for Current Year	\$	28,220	28,220				30
Tax Equivalent per 1994 PSC Report	\$	23,766					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	28,220					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,979		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	73,407		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	75,386	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	33,944		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	26,761		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,564		20
Total Pumping Plant	64,269	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,744		23
Total Water Treatment Plant	5,744	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	50		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,979	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			73,407	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	75,386	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			33,944	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			26,761	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,564	20
Total Pumping Plant	0	0	64,269	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,744	23
Total Water Treatment Plant	0	0	5,744	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			50	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	2,761		26
Transmission and Distribution Mains (343)	914,300	78,181	27
Fire Mains (344)	0		28
Services (345)	207,673	593	29
Meters (346)	36,235	3,063	30
Hydrants (348)	74,473	6,803	31
Other Transmission and Distribution Plant (349)	361		32
Total Transmission and Distribution Plant	1,235,853	88,640	
GENERAL PLANT			
Land and Land Rights (370)	100		33
Structures and Improvements (371)	3,823		34
Office Furniture and Equipment (372)	1,129		35
Computer Equipment (372.1)	4,053		36
Transportation Equipment (373)	15,405		37
Other General Equipment (379)	10,623		38
Other Tangible Property (390)	0		39
Total General Plant	35,133	0	
Total utility plant in service directly assignable	1,416,385	88,640	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,416,385	88,640	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			2,761	26
Transmission and Distribution Mains (343)			992,481	27
Fire Mains (344)			0	28
Services (345)			208,266	29
Meters (346)	732		38,566	30
Hydrants (348)			81,276	31
Other Transmission and Distribution Plant (349)			361	32
Total Transmission and Distribution Plant	732	0	1,323,761	
GENERAL PLANT				
Land and Land Rights (370)			100	33
Structures and Improvements (371)			3,823	34
Office Furniture and Equipment (372)			1,129	35
Computer Equipment (372.1)			4,053	36
Transportation Equipment (373)			15,405	37
Other General Equipment (379)			10,623	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	35,133	
Total utility plant in service directly assignable	732	0	1,504,293	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	732	0	1,504,293	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,529	4,529	1
February			4,095	4,095	2
March			4,525	4,525	3
April			4,268	4,268	4
May			4,465	4,465	5
June			5,152	5,152	6
July			5,463	5,463	7
August			4,592	4,592	8
September			4,324	4,324	9
October			3,848	3,848	10
November			4,589	4,589	11
December			3,960	3,960	12
Total annual pumpage	0	0	53,810	53,810	
Less: Water sold				39,914	13
Volume pumped but not sold				13,896	14
Volume sold as a percent of volume pumped				74%	15
Volume used for water production, water quality and system maintenance				5,410	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				2,050	18
Total volume not sold but accounted for				7,460	19
Volume pumped but unaccounted for				6,436	20
Percent of water lost				12%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				361	23
Date of maximum: 3/3/2002					24
Cause of maximum:					25
Pump control malfunction.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				109	26
Date of minimum: 12/28/2002					27
Total KWH used for pumping for the year				75,271	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1963 DRILL WELL	#2	640	18	748,800	Yes	1
1977 DRILL WELL	#3	120	6	288,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3		1
Location	CRAMER STREET	WALTER ROAD		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE, N.W.	MILLINGER		5
Year Installed	1963	1977		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	500	500		8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	GENERAL ELECTRIC		10
Year Installed	1963	1978		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	60		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	BLUFF LOCATION		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	R		5
Year constructed	1914		6
Primary material (earthen, steel,			7
concrete, other)	OTHER		8
Elevation difference in feet			9
(See Headnote 3.)	190		10
Total capacity in gallons (actual)	96,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	0.2800		22
Is a corrosion control chemical			23
used (yes, no)?	N		24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.500	201	0	0	0	201
M	D	2.000	423	0	0	0	423
M	D	4.000	12,344	0	0	0	12,344
M	D	6.000	26,294	45	0	0	26,339
M	D	8.000	13,035	0	0	0	13,035
M	D	10.000	3,572	0	0	0	3,572
M	D	12.000	0	1,195			1,195
Total Within Municipality			55,869	1,240	0	0	57,109
M	D	6.000	200	0	0	0	200
M	D	8.000	800	0	0	0	800
Total Outside of Municipality			1,000	0	0	0	1,000
Total Utility			56,869	1,240	0	0	58,109

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	483	0	0	0	483		1
M	1.000	114	2	0	0	116		2
M	1.250	2	0	0	0	2		3
M	1.500	16	1	0	0	17		4
M	2.000	2	0	0	0	2		5
M	4.000	6	0	0	0	6		6
Total Utility		623	3	0	0	626	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	568	24	12	0	580	40	1
1.000	17	2	1	0	18	0	2
1.250	2	0	0	0	2	0	3
1.500	1	0	0	0	1	0	4
2.000	6	0	0	0	6	0	5
Total:	594	26	13	0	607	40	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	531	33	1	2	0	13	580	1
1.000	7	5	1	4	0	1	18	2
1.250	0	0	1	0	0	1	2	3
1.500	0	0	0	0	0	1	1	4
2.000	0	0	3	2	0	1	6	5
Total:	538	38	6	8	0	17	607	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	3				3	1
Within Municipality	95	3			98	2
Total Fire Hydrants	98	3	0	0	101	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	101
Number of distribution system valves end of year:	135
Number of distribution valves operated during year:	70

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Consumption figures by customer class were incorrectly reported for 2001. Correct consumption figures in thousands of gallons of water sold should have been:

Residential: 27,371

Commercial: 3,636

Industrial: 3,635

Other Sales to Pubic Authorities: 1,143

Water Operation & Maintenance Expenses (Page W-05)

The decrease in account 660 is due to there being repairs on the tractors in 2001.

Account 620 is made up of the 2002 charges for purchased power of \$5312 and a demand charge of \$6,000 for 2002. Given, the purchased power amount, the calculated amount of kWh is reasonable when compared to the amount reported on the Source of Supply, Pumping and Purchased Water Statistics Schedule.

Water Mains (Page W-15)

There were 45' of 6" water mains and 1,195' of 12" water mains added in 2002 for the Lichte's Enchanted Forest Developement. \$58,967 of the mains that were added were financed by the developer of the property. The water utility financed the remainder of the main additions with loan proceeds.

Water Services (Page W-16)

There were (2) 1" services and (1) 1.5" service added in 2002. These additons were financed by the developer of the property.

Hydrants and Distribution System Valves (Page W-18)

(3) hydrants were added within the municipality during 2002 for the Litche's Enchanted Forest Development. \$5,068 of the hydrants that were added were financed by the developer of the property. The water utility financed the remainder of the hydrant additions with loan proceeds.
